

The System is the administrator of four pension funds including two defined benefit retirement plans [the Public Employee Retirement Base Plan Fund (PERSI) and the Firemen's Retirement Fund (FRF)], and two defined contribution plans [the Idaho Super Saver, State of Idaho 401(k) Plan and the PERSI Choice Plan 401(k) Plan]. In addition, the System administers one agency fund, the Sick Leave/Insurance Reserve Fund.

During fiscal year 2001, the number of active PERSI members increased from 60,388 to 62,125. The number of retired members or survivors receiving monthly allowances also increased from 22,456 to 23,253. The number of inactive members who have not been paid a separation benefit increased from 18,497 to 18,723. Of these inactives, 6,585 have achieved vested eligibility. Total membership in PERSI increased from 101,341 to 104,101 during the fiscal year. There are currently 645 public employers in Idaho who are PERSI members. Table 1 illustrates how the distribution of active, retired, and inactive members has changed over the years.

The average age of active members and their average years of public employment continue their upward trend as shown in Table 1.

**Table 1**  
**Membership**

Fiscal Year Ended	Active Members			Retired Members		Inactive Members
	Number	Average Age	Average Years of Service	Number	Average Age	Number
1992	51,557	43.3	8.6	17,847	73.3	7,944
1993	52,532	43.7	8.9	18,283	73.5	6,468
1994	53,763	43.9	9.0	18,683	73.4	6,936
1995	55,811	43.9	9.0	19,272	73.6	7,564
1996	56,802	44.1	9.2	19,903	73.5	8,479
1997	57,237	44.3	9.5	20,499	73.2	11,153
1998	57,528	44.6	9.7	21,134	73.2	12,945
1999	59,248	44.8	9.8	21,756	73.1	14,180
2000	60,388	45.0	9.8	22,456	73.1	18,497
2001	62,125	45.1	9.7	23,253	72.9	18,723

**Table 2**  
**Schedule of Retired Members by Type of Benefit**

Amount of Monthly Benefit	Total Number of Retirees	Type of Retirement			Option Selected	
		Regular	Disability	Beneficiary	Joint & Survivor	Straight Life*
\$0 - 250	5,835	4,950		885	1,294	4,541
251 - 500	4,560	3,883	23	654	787	3,773
501 - 750	3,217	2,822	35	360	606	2,611
751 - 1,000	2,325	2,013	49	263	448	1,877
1,001 - 1,250	1,881	1,642	61	178	402	1,479
1,251 - 1,500	1,408	1,258	49	101	323	1,085
1,501 - 1,750	1,048	933	53	62	269	779
1,751 - 2,000	758	670	44	44	189	569
Over 2,000	2,221	2,084	48	89	680	1,541
Totals	23,253	20,255	362	2,636	4,998	18,255

Joint & Survivor (also known as Contingent Annuitant)

Straight Life

\* Single Life Options include Straight Life, Cash Refund, Social Security and All other FOPs.

**Table 3**  
**Distribution of Active Members**  
**62,125 Total**

Cities	5,880	9.5%
Counties	6,143	9.9%
Schools	27,566	44.4%
State	18,368	29.5%
All others	4,168	6.7%
Total	62,125	100.0%

**Table 4**  
**Schedule of Average Benefit Payment Amount**

Retirement Effective Dates	Years Credited Service						
	< 5*	5-10	10-15	15-20	20-25	25-30	30+
Period 7/1/94 to 6/30/95							
Average Monthly Benefit	\$ 828.96	\$ 242.73	\$ 424.66	\$ 641.44	\$1,002.79	\$1,533.10	\$2,156.11
Number of Retirants	100	190	176	198	172	136	173
Period 7/1/95 to 6/30/96							
Average Monthly Benefit	\$ 787.55	\$ 243.04	\$ 442.55	\$ 728.60	\$1,038.73	\$1,537.32	\$2,213.30
Number of Retirants	107	201	157	221	158	183	174
Period 7/1/96 to 6/30/97							
Average Monthly Benefit	\$ 988.25	\$ 244.35	\$ 518.00	\$ 661.03	\$ 980.01	\$1,539.75	\$2,284.76
Number of Retirants	119	252	199	198	179	151	173
Period 7/1/97 to 6/30/98							
Average Monthly Benefit	\$ 971.23	\$ 247.34	\$ 490.29	\$ 657.92	\$1,059.57	\$1,572.79	\$2,305.37
Number of Retirants	120	236	205	184	178	173	196
Period 7/1/98 to 6/30/99							
Average Monthly Benefit	\$ 975.48	\$ 263.26	\$ 548.05	\$ 735.46	\$1,019.00	\$1,599.34	\$2,431.55
Number of Retirants	130	199	217	194	186	185	202
Period 7/1/99 to 6/30/00							
Average Monthly Benefit	\$ 857.28	\$ 248.73	\$ 581.47	\$ 725.30	\$1,159.25	\$1,680.87	\$2,387.30
Number of Retirants	118	202	189	176	187	205	223
Period 7/1/00 to 6/30/01							
Average Monthly Benefit	\$ 687.82	\$ 313.92	\$ 486.99	\$ 793.01	\$1,170.51	\$1,871.38	\$2,570.71
Number of Retirants	73	212	241	223	247	247	323

\* Elected and appointed officials are vested after five months of continuous service.

**Table 5**  
**Schedule of Benefit Expenses by Type (1)**

Fiscal Year	Age & Service Benefits		Death in Service Benefits	Disabilities			Refunds		DC Benefits (4)	Total
	Retirants	Survivors (3)		Retirants (2)		Survivors	Death	Separation		
				Pre-NRA	Post-NRA					
2001	\$227,350,223	\$22,501,874	(3)	\$6,682,375	\$5,725,127	(3)	\$2,214,302	\$22,563,447	\$899,539	\$287,936,887

(1) Amounts are approximate. Actual 2001 benefit expenses were allocated based on membership information at 7/1/2001

(2) The split between duty and non-duty disabilities was not available.

(3) The split of benefit amounts by survivor type was not available. All survivors are included with the Age & Service Benefits survivors.

(4) Benefits paid from the defined contribution plans. The split between Age & Service Benefits, Disability Benefits, and Refunds was not available.

NRA = Normal Retirement Age. PERSI members with disability benefits convert to age & service retirants at NRA (60 for Fire & Police, 65 for other members). Data prior to Fiscal Year 2001 is unavailable. For purposes of this table, data will be accumulated going forward.

**Table 6**  
**History of Cost-of-Living Adjustments**

Year	CPI Rate	PERSI COLA Rate <sup>1</sup>	Maximum COLA	Difference
1979	8.90%	6.00%	6.00%	0.00%
1980	12.20	6.00	6.00	0.00
1981	12.60	6.00	6.00	0.00
1982	10.20	6.00	6.00	0.00
1983	5.10	5.10	5.10	0.00
1984	2.90	2.90	2.90	0.00
1985	4.20	4.20	4.20	0.00
1986	3.20	1.00	3.20	2.20 <sup>2</sup>
1987	1.50	1.50	1.50	0.00
1988	4.50	1.00	4.50	3.50 <sup>2</sup>
1989	4.20	1.00	4.20	3.20 <sup>2</sup>
1990	4.70	4.70	4.70	0.00
1991	5.60	5.60	5.60	0.00
1992	3.80	3.80	3.80	0.00
1993	3.10	3.10	3.10	0.00
1994	2.80	2.80	2.80	0.00
1995	2.90	2.90	2.90	0.00
1996	2.60	2.60	2.60	0.00
1997	2.90	2.90	2.90	0.00
1998	2.20	2.20	2.20	0.00
1999	1.60	1.60	1.60	0.00
2000	2.30	2.30	2.30	0.00
2001	3.40	3.40	3.40	0.00

1 For years 1978 through 1986 the adjustment is effective January 1. Beginning in 1987, adjustments are effective March 1.

2 Due to retro-active COLAs effective March 1, 1999, all PERSI retirees now have full purchasing power as though full COLAs were granted these years.

**Table 7**  
**Schedule of Revenue by Source**

Year	Employee Contributions	Employer Contributions	Investment Income <sup>1</sup>	Gains or Losses <sup>2</sup>	Other Income	Total
1992	\$ 65,423,742	\$ 114,439,170	\$ 81,795,364	\$ 59,470,647	\$ 179,997	\$ 321,308,920
1993	73,744,397	124,814,031	76,234,592	126,870,213	85,827	401,749,060
1994	84,680,811	146,159,926	59,182,411	244,645,167	61,607	534,729,922
1995	98,958,160	173,626,061	97,974,599	18,914,844	108,118	389,581,782
1996	111,275,022	183,978,827	121,513,338	460,864,748	152,853	877,784,788
1997	115,599,984	193,604,102	129,568,877	627,809,854	407,761	1,066,990,578
1998	109,305,482	180,322,741	144,779,498	683,857,465	385,412	1,118,650,598
1999	110,900,497	181,659,638	162,852,260	475,499,565	411,586	931,323,546
2000	118,270,877	191,534,944	201,552,566	628,751,044	301,280	1,140,410,711
2001	127,533,104	189,022,063	203,096,882	(669,224,044)	386,742	(149,185,253)

1 Investment Income is reported net of investment expense.

2 Years prior to 1996 were reported under NCGA Statement No. 1, so unrealized gains and losses for those years not included. From 1996 forward, both unrealized and realized gains and losses are included.

3 Employer Contributions for 2001 includes \$57,024,773 from the employer gain sharing transfer.

**Table 8**  
**Schedule of Expenses by Type**

Year	Retirement Allowance	Refunds	Administrative Expense	Total
1992	\$ 104,124,166	\$ 11,836,425	\$ 3,063,728	\$ 118,395,642
1993	114,637,439	11,754,656	3,064,202	128,877,051
1994	127,129,834	12,385,409	2,974,975	142,578,971
1995	142,117,947	14,786,915	3,246,044	159,969,064
1996	155,990,318	16,701,947	2,310,751	175,667,240
1997	168,717,822	18,966,734	2,435,051	190,930,600
1998	182,788,207	23,019,945	3,172,208	208,980,360
1999	200,025,199	19,938,836	3,596,797	223,560,832
2000	220,960,251	24,560,909	4,283,525	249,804,685
2001	263,159,138	24,777,749	5,874,271	293,811,158

## Firefighter's Retirement Fund Entitlements

Effective October 1, 1980, all contributing members of the Firefighter's Retirement Fund (FRF) became members of the Public Employee Retirement System of Idaho.

The merger legislation provides the rights and benefits of firefighters employed prior to October 1, 1980 shall not be less than those they would have received had the FRF system not been integrated with PERSI. Under this guarantee, the cost of benefits payable, which exceeds PERSI benefit accrual, is to be borne by additional contributions from the State (allocation of fire insurance premium tax revenues) and from the employer members of the former FRF system. Firefighters originally hired on or after October 1, 1980, are members of and entitled to benefits as provided by PERSI statutes.

While the invested assets of the FRF system were integrated into the PERSI retirement fund in 1980, they are accounted for on an appreciated value basis in the biennial actuarial valuation of that system. Also, a separate accounting of FRF employer and employee contributions is maintained and used in that valuation to insure the cost of continuing FRF benefit payments remains the responsibility of former FRF employers and is shared by the State.

The Retirement Board lowered the PERSI contribution rates starting October 31, 1997. Initially, this reduction was to end on October 31, 2000. The Board has voted to continue this reduction indefinitely as of April 25, 2000. The FRF excess contribution rate has correspondingly increased to 17.24% and the total employer contributions for FRF members remain fixed at the 35.90% / 27.25% rates.

Based on the July 1, 2001 actuarial valuation, the current schedule of excess contribution rates will amortize the FRF excess costs by May 31, 2018 or 16.9 years from the valuation date. This is greater than the expected amortization period of 10.0 years based on the July 1, 2000 valuation. It is slightly less than the Fund's original funding goal, which is to amortize the liabilities over 17 years or by June 30, 2018 (40 years from July 1, 1978). The current amortization period is less than the statutory maximum of 50 years.

The amortization of the excess costs was increased by 4.7 years due to a large asset loss recognized as of July 1, 2001. Specifically, the fund's assets earned a gross return before expenses of -6.06% for the 2001 plan year falling short of the actuarial assumption of 8.00%. All experience gains and losses (including the asset loss) over the year resulted in the amortization period being increased by 6.9 years.

As of June 30, 2001 there were 103 active members entitled to FRF benefits, a decrease from 129 at the end of FY00. Retired members and beneficiaries increased to 526 from 508.

**Table 9**  
**FRF Employer Contribution Rates as of June 30, 2001**

	Firefighters Hired Before 10/1/80	Firefighters Hired After 10/1/80
PERSI Rate	11.85%	10.01%
Social Security Equivalent	7.65	
72-1432 IC	1.00	
Excess Cost	<u>17.24</u>	<u>17.24</u>
Total Rate:	<u>35.90</u>	<u>27.25</u>

## Schedule of Employers

### State Agencies

Accountancy Board  
Administration, Department of  
Aging, Commission on  
Agriculture, Department of  
Arts, Commission on the  
Athletic Commission  
Attorney General  
Barley Commission  
Bean Commission  
Beef Council, Idaho  
Blind & Visually Impaired, Comm. for  
Boise State University  
Brand Inspector, State  
Building Safety, Division of  
Canola & Rapeseed Commission  
Certified Shorthand Reporters  
Code Commission, Idaho  
Commerce, Department of  
Controller's Office  
Corrections, Department of  
Correctional Industries  
Dairy Council  
Deaf and Blind, School for  
Dentistry, Board of  
Disability Determinations  
Eastern Idaho Technical College  
Education, Board of  
Engineers & Land Surveyors, Prof.  
Environmental Quality, Dept. of  
Finance, Department of  
Financial Management, Division of  
Fish and Game, Department of  
Forest Products Commission  
Governor, Office of the  
Health and Welfare, Department of  
Health District #1  
Health District #2  
Health District #3  
Health District #4  
Health District #5  
Health District #6  
Health District #7  
Hispanic Affairs, Commission on  
Historical Society  
Human Resources, Division of  
Human Rights Commission  
Idaho Public Television  
Idaho State Bar  
Idaho State University  
Industrial Commission

Insurance, Department of  
Insurance Fund, State  
Investment Board  
Judicial Branch  
Juvenile Corrections, Department of  
Labor, Department of  
Lands, Department of  
Lava Hot Springs Foundation  
Law Enforcement, Department of  
Legislative Services  
Legislature - House of Representatives  
Legislature - Senate  
Lewis-Clark State College  
Library, Idaho State  
Lieutenant Governor  
Liquor Dispensary  
Lottery, Idaho State  
Medicine, Board of  
Military Division  
Nursing, Board of  
Occupational Licenses, Bureau of  
Optometry, Board of  
Outfitters and Guides, Board of  
Parks & Recreation, Department of  
Pea & Lentil Commission, Idaho  
Pharmacy, Board of  
Potato Commission, Idaho  
Professional Geologists, Board of  
Public Employee Retirement System  
Public Utilities Commission  
Public Works Contractors Licensing  
Racing Commission  
Real Estate Commission  
Secretary of State  
Species Conservation, Office of  
State Appellate Public Defender  
Superintendent of Public Instruction  
Tax Appeals, Board of  
Tax Commission  
Transportation, Department of  
Treasurer, State of Idaho  
University of Idaho  
Veterans Services, Division of  
Veterinary Medicine Board  
Vocational Education  
Vocational Rehabilitation  
Water Resources, Department of  
Wheat Commission  
Women's Commission

### Political Subdivisions

Ada County  
Adams County  
Bannock County  
Bear Lake County  
Benewah County  
Bingham County  
Blaine County  
Boise County  
Bonneville County  
Boundary County  
Butte County  
Camas County  
Canyon County  
Caribou County  
Cassia County  
Clark County  
Clearwater County  
Custer County  
Elmore County  
Fremont County  
Gem County  
Idaho County  
Jefferson County  
Jerome County  
Kootenai County  
Latah County  
Lemhi County  
Lewis County  
Lincoln County  
Madison County  
Nez Perce County  
Oneida County  
Owyhee County  
Payette County  
Power County  
Shoshone County  
Teton County  
Valley County  
Washington County  
  
City of Aberdeen  
City of Albion  
City of American Falls  
City of Ammon  
City of Arco  
City of Ashton  
City of Athol  
City of Bancroft  
City of Blackfoot  
City of Bliss

City of Bloomington  
 City of Boise  
 City of Bonners Ferry  
 City of Bovill  
 City of Buhl  
 City of Burley  
 City of Caldwell  
 City of Cascade  
 City of Castleford  
 City of Challis  
 City of Chubbuck  
 City of Clark Fork  
 City of Coeur d' Alene  
 City of Cottonwood  
 City of Council  
 City of Craigmont  
 City of Culdesac  
 City of Dalton Gardens  
 City of Deary  
 City of Declo  
 City of Donnelly  
 City of Downey  
 City of Driggs  
 City of Dubois  
 City of Eagle  
 City of Emmett  
 City of Fairfield  
 City of Filer  
 City of Firth  
 City of Franklin  
 City of Fruitland  
 City of Garden City  
 City of Genesee  
 City of Georgetown  
 City of Glenns Ferry  
 City of Gooding  
 City of Grace  
 City of Grangeville  
 City of Greenleaf  
 City of Hagerman  
 City of Hailey  
 City of Hayden  
 City of Hayden Lake  
 City of Heyburn  
 City of Homedale  
 City of Hope  
 City of Horseshoe Bend  
 City of Idaho Falls  
 City of Inkom  
 City of Iona  
 City of Jerome  
 City of Juliaetta  
 City of Kamiah  
 City of Kellogg  
 City of Kendrick

City of Ketchum  
 City of Kimberly  
 City of Kooskia  
 City of Kuna  
 City of Lapwai  
 City of Lava Hot Springs  
 City of Lewiston  
 City of Mackay  
 City of Malad  
 City of Malta  
 City of Marsing  
 City of McCall  
 City of McCammon  
 City of Melba  
 City of Menan  
 City of Meridian  
 City of Middleton  
 City of Montpelier  
 City of Moscow  
 City of Mountain Home  
 City of Moyie Springs  
 City of Mullan  
 City of Nampa  
 City of New Meadows  
 City of New Plymouth  
 City of Nez Perce  
 City of Notus  
 City of Old Town  
 City of Orofino  
 City of Osburn  
 City of Paris  
 City of Parma  
 City of Paul  
 City of Payette  
 City of Pinehurst  
 City of Plummer  
 City of Pocatello  
 City of Ponderay  
 City of Post Falls  
 City of Potlatch  
 City of Preston  
 City of Priest River  
 City of Rathdrum  
 City of Rexburg  
 City of Richfield  
 City of Rigby  
 City of Ririe  
 City of Roberts  
 City of Rupert  
 City of Salmon  
 City of Sandpoint  
 City of Shelley  
 City of Shoshone  
 City of Smelterville  
 City of Soda Springs

City of Spirit Lake  
 City of St. Anthony  
 City of St. Charles  
 City of St. Maries  
 City of Sugar City  
 City of Sun Valley  
 City of Tensed  
 City of Teton  
 City of Troy  
 City of Twin Falls  
 City of Ucon  
 City of Victor  
 City of Wallace  
 City of Weippe  
 City of Weiser  
 City of Wendell  
 City of Wilder  
 City of Winchester  
 City of Worley

Cascade Hospital District  
 Elmore Medical Center  
 McCall Memorial Hospital District  
 Salmon River Emergency Clinic  
 Salmon River Hospital District  
 Weiser Memorial Hospital

Ada County Drainage District #2  
 Aberdeen-Springfield Canal Co.  
 American Falls Reservoir District  
 American Falls Reservoir District #2  
 Avondale Irrigation District  
 Bench Sewer District  
 Big Lost River Irrigation  
 Big Wood Canal Company  
 Black Canyon Irrigation District  
 Boise-Kuna Irrigation District  
 Boise Project Board of Control  
 Burley Irrigation District  
 Canyon Hill Irrigation District  
 Cataldo Water District  
 Central Orchards Sewer District  
 Central Shoshone County Water Dist.  
 Clearwater Soil & Water Conservation  
 Coolin Sewer District  
 Eagle Sewer District  
 East Green Acres Irrigation District  
 E&W Cassia Sewer & Water District  
 East Shoshone County Water District  
 Fremont-Madison Irrigation District  
 Grand View Mutual Canal Company  
 Hayden Area Regional Sewer Board  
 Hayden Lake Irrigation District  
 Idaho Irrigation District  
 Kalispel Bay Water/Sewer District



King Hill Irrigation District  
 Kingston-Cataldo Sewer District  
 Kingston Water District  
 Kootenai-Ponderay Sewer District  
 Lake Irrigation District  
 Lewiston Orchards Irrigation District  
 Little Wood River Irrigation District  
 Milner Low Lift Irrigation District  
 Minidoka Irrigation District  
 Mountain Home Irrigation District  
 Nampa-Meridian Irrigation District  
 New Sweden Irrigation District  
 New York Irrigation District  
 North Kootenai Water District  
 Outlet Bay Water & Sewer District  
 Payette Lakes Water & Sewer District  
 People's Canal & Irrigation Company  
 Pinehurst Water District  
 Pioneer Irrigation District  
 Portneuf Soil & Water District  
 Progressive Irrigation District  
 Riverside Independent Water & Sewer  
 Riverside Irrigation District  
 Riverside Irrigation District Ltd.  
 Roseberry Irrigation District  
 Ross Point Water District  
 Settlers Irrigation District  
 Snake River Valley Irrigation District  
 S. Board of Control/Owyhee Project  
 Southside Water & Sewer District  
 Sun Valley Water & Sewer District  
 Twin Falls Canal Company  
 Water District #1  
 Water District #11  
 Water District #31  
 Water District #32C  
 Water District #34  
 Water District # 37 and #37M  
 Water District #37N  
 Water District #63  
 Weiser Irrigation District  
 West Boise Sewer District  
 West Bonner Water & Sewer District  
 Wilder Irrigation District

Ada County Highway District  
 Atlanta Highway District  
 Bliss Highway District #2  
 Buhl Highway District  
 Burley Highway District  
 Canyon Highway District #4  
 Central Highway District  
 Clarkia Better Roads Highway District  
 Clearwater Highway District  
 Cottonwood Highway District

Dietrich Highway District #5  
 Downey-Swan Lake Highway District  
 East Side Highway District  
 Evergreen Highway District  
 Fenn Highway District  
 Ferdinand Highway District  
 Fruitland Highway District #1  
 Gem Highway District  
 Glenns Ferry Highway District  
 Golden Gate Highway District  
 Gooding Highway District  
 Grangeville Highway District  
 Greencreek Highway District  
 Hagerman Highway District  
 Hillsdale Highway District  
 Homedale Highway District  
 Jerome Highway District  
 Kamiah Highway District  
 Keuterville Highway District  
 Kidder-Harris Highway District  
 Lakes Highway District  
 Minidoka County Highway District  
 Mountain Home Highway District  
 Nampa Highway District  
 North Highway District  
 North Latah County Highway District  
 Notus-Parma Highway District  
 Plummer-Gateway Highway District  
 Post Falls Highway District  
 Prairie Highway District  
 Raft River Highway District  
 Richfield Highway District #3  
 Sandpoint Ind. Highway District  
 Shoshone Highway District #2  
 South Latah County Highway Dist. #2  
 Twin Falls Highway District  
 Union Independent Highway District  
 Weiser Valley Highway District  
 Wendell Highway District #6  
 West Point Highway District #4  
 Winona Highway District  
 Worley Highway District

Ada Planning Association  
 American Falls Housing Authority  
 Association of Idaho Cities  
 Bear Lake Regional Commission  
 Bingham County Senior Citizens Ctr.  
 Blaine County Recreational District  
 Caldwell Housing Authority  
 Canyon County Org. on Aging  
 Clearwater-Potlatch Timber Protection  
 Dry Creek Cemetery District  
 Eastern Idaho Fair Board  
 Foster Grandparents of Southeast ID

Gem County Mosquito Abatement  
 Gem County Recreation District  
 Genesee Cemetery District  
 Gooding Cemetery District  
 Grangeville Cemetery District.  
 Hagerman Cemetery District  
 Housing Authority of Pocatello  
 Idaho School Board Association  
 Idaho Crop Improvement Association  
 Idaho Public Employees Association  
 Idaho Association of Counties  
 Idaho Center  
 Idaho Heritage Trust, Inc.  
 Idaho Education Association  
 Idaho Assoc. of School Administrators  
 Idaho Risk Management Program  
 Kootenai County Fair Board  
 Lincoln County Cemetery District  
 Lincoln County Housing Authority  
 Local Highway Technical Assistance  
 M-A-R Cemetery District  
 Meridian Cemetery District  
 Moscow Cemetery District  
 Nampa Housing Authority  
 Nez Perce County Fair Board  
 N. Fremont Cemetery District  
 Payette County Rodent Control Bd.  
 Port of Lewiston  
 Rexburg Cemetery District  
 Shelley Cemetery District  
 Southern Idaho Solid Waste District  
 Twin Falls Housing Authority  
 West End Cemetery District  
 Wilder Cemetery District  
 Wilder Housing Authority

Aberdeen Library District  
 Ada County Free Library District  
 American Falls Free Library  
 Bear Lake County Free Library  
 Boundary County Free Library  
 Burley Public Library  
 East Bonner County Library District  
 Jefferson Free Library District  
 Madison County Library District  
 Meadows Valley Public Library District  
 Meridian Free Library  
 Moscow-Latah County Library  
 Nez Perce/Lewis County Free Library  
 North Bingham County Library District  
 Oneida County Library  
 Portneuf Library District  
 Priest Lake Public Library  
 Salmon Library Association  
 South Bannock Free Library District

## Valley of Tetons District Library Board

Athol Fire Protection District  
 Blackfoot Fire Department  
 Boise Fire Department  
 Buhl Fire Department  
 Burley Fire Department  
 Caldwell Fire Department  
 Coeur d' Alene Fire Department  
 Cottonwood Rural Fire District  
 Idaho Falls Fire Department  
 Jerome Fire Department  
 Ketchum Fire Department  
 Kootenai County Fire District  
 Kootenai Co. Emergency Med. Svcs.  
 Kuna Fire District  
 Lewiston Fire Department  
 McCall Rural Fire District  
 Moscow Fire Department  
 Nampa Fire Department  
 North Ada County Fire/Rescue District  
 North Ada Co. Fire/Rescue Volunteers  
 Northern Lakes Fire Protection District  
 Northside Fire District  
 Payette Fire Department  
 Pocatello Fire Department  
 Post Falls Fire Protection District  
 Raft River Fire Protection District  
 Rexburg-Madison Fire Department  
 Sagle Fire District  
 Sandpoint Fire Department  
 Shoshone County Fire District #1  
 Shoshone County Fire District #2  
 Shoshone Co. Fire Protection Dist #2  
 South Central Region E911  
 South Idaho Timber Protection Assoc.  
 Spirit Lake Fire Protection District  
 Star Joint Fire Protection District  
 Teton County Fire Protection District  
 Twin Falls Fire Department  
 Wendell Rural Fire District  
 Westside Fire Department  
 Wood River Fire Protection District  
 Worley Ambulance Association  
 Worley Fire Protection District

## Junior Colleges and Public School Districts

North Idaho College  
 College of Southern Idaho  
 Aberdeen School District  
 American Falls School District  
 Arbon School District  
 Avery School District  
 Basin School District  
 Bear Lake School District  
 Blackfoot Charter Comm. Learning Ctr.  
 Blackfoot School District  
 Blaine County School District  
 Bliss School District  
 Boise Independent School District  
 Bonneville School District  
 Boundary School District  
 Bruneau-Grandview School District  
 Buhl School District  
 Butte County School District  
 Caldwell School District  
 Camas County School District  
 Cambridge School District  
 Canyon-Owyhee School District  
 Cascade School District  
 Cassia County School District  
 Castleford School District  
 Challis School District  
 Clark County School District  
 Clearwater School District  
 Coeur d' Alene Charter Academy  
 Coeur d' Alene School District  
 Cottonwood School District  
 Council School District  
 Culdesac School District  
 Dietrich School District  
 East Bonner County School District  
 Emmett School District  
 Filer School District  
 Firth School District  
 Fruitland School District  
 Garden Valley School District  
 Genesee School District  
 Glenns Ferry School District  
 Gooding School District  
 Grace School District  
 Grangeville School District  
 Hagerman School District  
 Hansen School District  
 Hidden Springs Charter School  
 Highland School District  
 Homedale School District  
 Horseshoe Bend School District  
 Idaho Falls School District

Idaho High School Activities Assoc.  
 Jerome School District  
 Kamiah School District  
 Kellogg School District  
 Kendrick School District  
 Kimberly School District  
 Kootenai-Harrison School District  
 Kuna School District  
 Lakeland School District  
 Lapwai School District  
 Lewiston Independent School District  
 Mackay School District  
 Madison School District  
 Marsh Valley School District  
 Marsing School District  
 McCall Donnelly School District  
 Meadows Valley School District  
 Melba School District  
 Meridian High School, Inc.  
 Meridian School District  
 Middleton School District  
 Midvale School District  
 Minidoka County School District  
 Moscow Charter School  
 Moscow School District  
 Mountain Home School District  
 Mullan School District  
 Murtaugh School District  
 Nampa Charter School, Inc.  
 Nampa School District  
 New Plymouth School District  
 Nez Perce School District  
 North Gem School District  
 Notus School District  
 Oneida School District  
 Parma School District  
 Payette School District  
 Pleasant Valley School District  
 Plummer-Worley School District  
 Pocatello School District  
 Post Falls School District  
 Potlatch School District  
 Prarie School District  
 Preston School District  
 Richfield School District  
 Rigby School District  
 Ririe School District  
 Rockland School District  
 Salmon School District  
 Sandpoint Charter School  
 Shelley School District  
 Shoshone School District  
 Snake River School District  
 Soda Springs School District  
 South Lemhi School District

St. Anthony School District  
St. Maries School District  
Sugar-Salem School District  
Swan Valley School District  
Teton School District  
Three Creek School District  
Troy School District  
Twin Falls School District  
Valley School District  
Vallivue School District  
Wallace School District  
Weiser School District  
Wendell School District  
West Bonner County School District  
West Jefferson School District  
West Side School District  
Whitepine School District  
Wilder School District

Several publications and reports are distributed to members and employers to keep them informed about the status of their membership accounts and PERSI. These include:

- Annual Report
- Member Handbook
- Membership Account Statement
- Remittance Advice
- Newsletters
- Brochures
- Information Returns (Form 1099)
- Statement for Recipients of Annuities (Form W-2P)
- Pre-Retirement Education Materials
- Reports to Legislature
- Memorandums to Employers

To receive any of these, contact PERSI at 208-334-3365.

In addition, PERSI information can be found on PERSI's web page at [www.persi.state.id.us](http://www.persi.state.id.us).

### **PERSI Office Locations:**

#### **Boise**

Office Location:  
607 North 8th Street

Mailing Address:  
P.O. Box 83720  
Boise, ID 83720-0078

Telephone:  
208-334-3365  
1-800-451-8228

#### **Coeur d' Alene**

Office Location & Mailing Address:  
2005 Ironwood Parkway  
Suite 142  
Coeur d' Alene, ID 83814

Telephone:  
208-769-1474  
1-800-962-8228

#### **Pocatello**

Office Location:  
850 East Center  
Suite "D"

Mailing Address:  
P.O. Box 1058  
Pocatello, ID 83204

Telephone:  
208-236-6225  
1-800-762-8228

**Cover Photo:** Headwaters of the Salmon River, near Stanley, ID.